

3.20.040 – Transmittal of tax revenue

- A. The owner or owners of each place within the city shall file tax returns showing tax receipts received on forms prescribed by the comptroller. The returns shall be due on or before the last day of the calendar month succeeding the end of the monthly filing period.
- B. The first taxing period for the purpose of this chapter shall commence on July 1, 1981, and the tax return and payment for such period shall be due on or before August 31, 1981. Thereafter, reporting periods and tax payments shall be in accordance with the provisions of this chapter. At the time of filing the returns, the owner shall pay to the comptroller all taxes due for the period to which the tax return applies.
- C. If for any reason any tax is not paid when due, a penalty at the rate of one percent per month or portion thereof, from the date of delinquency shall be added and collected.

(1981-M-12 : § 1 (part))